

What is claimed is:

1. A polishing cloth comprising a base material and a surface layer stacked over said base material, said surface layer comprising a foamed layer and a non-foamed layer, said foamed layer including air bubble cells, said non-foamed layer having an externally exposed surface where linear cuts are formed, said linear cuts reaching said air bubble cells whereby said air bubble cells communicate to the exterior through said linear cuts.
2. The polishing cloth of claim 1 wherein said linear cuts are $10\mu\text{m}$ or less in length.
3. The polishing cloth of claim 1 wherein said base material comprises one selected from the group consisting of resin materials, rubber materials, paper materials, cloth materials, metal materials and foamed materials.
4. The polishing cloth of claim 3 wherein said resin materials include polyethylene terephthalate, vinyl polychloride and cellophane, and said cloth materials include a woven cloth and an unwoven cloth.
5. The polishing cloth of claim 1 wherein said surface layer comprises foamed polyurethane resin.
6. The polishing cloth of claim 1 wherein said surface layer has unevenness produced by a gravure process.
7. The polishing cloth of claim 1 wherein said surface layer has unevenness produced by an embossing work process.
8. A method of producing a polishing cloth, said polishing cloth comprising a base material and a surface layer stacked over said base material, said surface layer

comprising a foamed layer and a non-foamed layer, said foamed layer including air bubble cells, said non-foamed layer having an externally exposed surface where linear cuts are formed, said linear cuts reaching said air bubble cells whereby said air bubble cells communicate to the exterior through said linear cuts, said method comprising the

5 steps of:

applying a foamable coating material comprising a foamable resin over a surface of said base material;

foaming said foamable coating material to thereby form said surface layer; and forming said linear cuts through said non-foamed layer.

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9. The method of claim 8 wherein said linear cuts are formed by a buffing process so as to be 10 μ m or less in length.